

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Eastern Howard School Corp (3480)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$0	\$35,960	n/a	n/a	n/a
	11100 Regular Programs; Elementary	\$1,775,866	\$1,886,492	\$1,750,167	\$1,895,454	7%	0%	8%
	11200 Regular Programs; Middle/Junior High	\$0	\$0	\$0	\$436,400	n/a	n/a	n/a
	11300 Regular Programs; High School	\$1,615,321	\$1,695,406	\$1,169,467	\$1,254,625	-22%	-26%	7%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$387,330	\$117,833	n/a	n/a	-70%
	11450 Vocational Education; Consumer and Homemaking	\$98,756	\$72,328	\$71,543	\$67,711	-31%	-6%	-5%
	11470 Vocational Education; Business Education	\$15,672	\$0	\$0	\$0	-100%	n/a	n/a
	11480 Vocational Education; Industrial Education A	\$23,194	\$545	\$0	\$131	-99%	-76%	n/a
	11590 Other Vocational Education Programs	\$0	\$16,654	\$21,705	\$9,202	n/a	-45%	-58%
	12100 2007 Account Code - Gifted and Talented	\$2,202	\$11,936	\$9,802	\$6,597	200%	-45%	-33%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$14,496	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$134,190	\$10,420	\$0	\$47	-100%	-100%	n/a
	12310 Physical Impairment; Orthopedic Impairment	\$0	\$933	\$766	\$3,197	n/a	243%	317%
	12330 Physical Impairment; Visual Impairment	\$0	\$0	\$0	\$55	n/a	n/a	n/a
	12340 Physical Impairment; Hearing Impairment	\$0	\$1,032	\$40	\$64	n/a	-94%	60%
	12350 Physical Impairment; Homebound	\$0	\$16,541	\$11,824	\$3,231	n/a	-80%	-73%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$189,516	\$129,611	\$170,148	\$210,290	11%	62%	24%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$0	\$219	\$462	\$177	n/a	-19%	-62%
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$48,139	\$321,155	\$266,550	\$136,725	184%	-57%	-49%
	12610 Learning Disability	\$39,114	\$0	\$0	\$189,935	386%	n/a	n/a
	12710 Equal Opportunity At Risk	\$16,846	\$7,349	\$8,762	\$6,609	-61%	-10%	-25%
	12810 Special Education Preschool	\$36,226	\$26,084	\$20,408	\$24,381	-33%	-7%	19%
	12900 Other Special Programs	\$14,505	\$56,988	\$55,024	\$28,519	97%	-50%	-48%
	14100 Summer School Programs; Elementary	\$35,443	\$15,863	\$11,152	\$9,925	-72%	-37%	-11%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$3,520	\$2,565	\$2,623	n/a	-25%	2%
	14300 Summer School Programs; High School	\$24,229	\$31,596	\$16,635	\$26,127	8%	-17%	57%
	16100 Remediation Testing	\$315	\$2,565	\$2,221	\$1,757	457%	-31%	-21%
	16200 Preventive Remediation	\$11,584	\$11,047	\$49,129	\$42,513	267%	285%	-13%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$898	\$7,934	\$2,029	\$939	5%	-88%	-54%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$11,246	\$77,578	\$70,436	\$81,796	> 500%	5%	16%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$4,485	\$26,397	\$37,183	\$66,914	> 500%	153%	80%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$35,384	\$63,607	\$59,396	\$73,601	108%	16%	24%
	22220 Library/Media Services; School Library	\$3,581	\$996	\$537	\$539	-85%	-46%	0%
	22230 Library/Media Services; Audiovisual	\$9,902	\$852	\$1,638	\$2,698	-73%	216%	65%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$128,167	\$18,269	\$16,696	\$12,216	-90%	-33%	-27%
	22290 Library/Media Services; Other Educational Media Services	\$10,514	\$4,693	\$5,170	\$6,325	-40%	35%	22%
	24100 Office of The Principal	\$298,950	\$510,411	\$468,015	\$538,428	80%	5%	15%
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$330	\$0	\$0	\$0	-100%	n/a	n/a
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$87,767	\$98,348	\$3,631	\$21,190	-76%	-78%	484%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$5,511	\$0	\$0	\$0	-100%	n/a	n/a
	26497 2007 Account Code - Teachers Retirement Fund	\$163,882	\$308,917	\$288,481	\$235,163	43%	-24%	-18%
<b>Student Academic Achievement Total</b>		<b>\$4,841,735</b>	<b>\$5,436,284</b>	<b>\$4,978,908</b>	<b>\$5,564,391</b>	<b>15%</b>	<b>2%</b>	<b>12%</b>
<b>Student Instructional Support</b>								
	21220 Guidance Services; Counseling Services	\$23,548	\$149,039	\$137,349	\$147,822	> 500%	-1%	8%
	21230 Guidance Services; Appraisal Services	\$12,162	\$7,726	\$3,416	\$1,948	-84%	-75%	-43%
	21240 Guidance Services; Information Services	\$0	\$595	\$555	\$620	n/a	4%	12%
	21290 Guidance Services; Other Guidance Services	\$8,185	\$0	\$0	\$0	-100%	n/a	n/a
	21320 Health Services; Medical Services	\$2,105	\$7,500	\$7,500	\$0	-100%	-100%	-100%
	21340 Health Services; Nurse Services	\$18,768	\$47,125	\$47,631	\$56,811	203%	21%	19%
	21390 Health Services; Other Health Services	\$0	\$2,296	\$3,800	\$1,274	n/a	-45%	-66%
	21810 Special Education Administration; Service Area Direction	\$0	\$0	\$0	\$34,550	n/a	n/a	n/a
	21910 Other Support Services, Students; Service Area Direction	\$0	\$475	\$480	\$527	n/a	11%	10%
	21990 Other Support Services, Students; Other Student Services	\$0	\$4,931	\$3,104	\$3,956	n/a	-20%	27%
	22110 Improvement of Instruction; Service Area Direction	\$14,441	\$0	\$0	\$0	-100%	n/a	n/a

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	22120 Improvement of Instruction; Instruction and Curriculum Development	\$9,056	\$500	\$37	\$0	-100%	-100%	-100%
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$1,000	\$2,250	\$10,290	n/a	> 500%	357%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$82,183	n/a	n/a	n/a
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$0	\$109,598	n/a	n/a	n/a
	22350 Instruction, Related Technology; Systems Operations	\$0	\$0	\$0	\$2,233	n/a	n/a	n/a
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$0	\$145	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$0	\$9,000	\$9,000	\$10,173	n/a	13%	13%
	23120 Board of Education; Service Area Assistants	\$134,790	\$13,466	\$10,578	\$11,884	-91%	-12%	12%
	23190 Board of Education; Other Governing Body Services	\$2,251	\$27,437	\$17,003	\$23,491	> 500%	-14%	38%
	23210 Executive Administration; Office of The Superintendent	\$84,325	\$94,462	\$118,746	\$149,003	77%	58%	25%
	23220 Executive Administration; Community Relations	\$0	\$846	\$833	\$1,270	n/a	50%	52%
	23290 Executive Administration; Other Executive Administration Services	\$8,859	\$0	\$0	\$0	-100%	n/a	n/a
	24900 Other Support Services, School Administration	\$0	\$60,108	\$66,347	\$82,323	n/a	37%	24%
	25750 Personnel Services; Health Services	\$0	\$29	\$0	\$0	n/a	-100%	n/a
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$212,100	\$258,035	\$131,743	n/a	-38%	-49%
<b>Student Instructional Support Total</b>		<b>\$318,488</b>	<b>\$638,637</b>	<b>\$686,664</b>	<b>\$861,843</b>	<b>171%</b>	<b>35%</b>	<b>26%</b>
<b>Overhead and Operational</b>								
	23150 Board of Education; Legal Services	\$4,978	\$10,671	\$4,876	\$6,930	39%	-35%	42%
	23160 Board of Education; Promotion Expenses	\$1,848	\$3,566	\$3,339	\$1,906	3%	-47%	-43%
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$163	\$160	\$485	n/a	198%	202%
	25110 Fiscal Services; Office of The Business Manager	\$0	\$52,133	\$49,209	\$58,422	n/a	12%	19%
	25120 Fiscal Services; Service Area Direction	\$0	\$3,973	\$4,289	\$3,377	n/a	-15%	-21%
	25130 Fiscal Services; Budgeting	\$0	\$98	\$0	\$1,182	n/a	> 500%	n/a
	25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$48,675	\$28,083	\$29,956	n/a	-38%	7%
	25150 Fiscal Services; Payroll Services	\$0	\$44,996	\$28,014	\$34,115	n/a	-24%	22%
	25160 Fiscal Services; Financial Accounting	\$550	\$2,230	\$2,300	\$2,230	305%	0%	-3%
	25191 Other Fiscal Services; Refund of Revenue	\$3,443	\$2,539	\$1,707	\$23,835	> 500%	> 500%	> 500%
	25193 Other Fiscal Services; Printed Forms	\$1,151	\$2,181	\$2,282	\$3,615	214%	66%	58%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$4,917	\$4,416	\$5,096	n/a	4%	15%
	25196 Other Fiscal Services; Cash Change	\$65	\$500	\$600	\$550	> 500%	10%	-8%
	25840 Administrative Technology Services; Systems Operations	\$0	\$0	\$0	\$5,790	n/a	n/a	n/a
	25890 Other Technology Services	\$0	\$450	\$450	\$450	n/a	0%	0%
	25920 Ditch Assessments	\$255	\$165	\$247	\$24	-90%	-85%	-90%
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$18,097	\$9,415	\$12,078	\$32,706	81%	247%	171%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$0	\$50,030	\$46,463	\$51,675	n/a	3%	11%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$566,832	\$865,591	\$847,036	\$928,594	64%	7%	10%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$42,278	\$20,661	\$23,449	\$40,344	-5%	95%	72%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$38,415	\$50,339	\$47,497	\$31,081	-19%	-38%	-35%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$1,147	\$1,081	\$726	\$3,850	236%	256%	431%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$2,175	\$1,188	\$0	n/a	-100%	-100%
	26700 Operation and Maintenance of Plant Services; Insurance	\$43,143	\$66,111	\$74,761	\$52,122	21%	-21%	-30%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$0	\$1,509	\$1,319	n/a	n/a	-13%
	27010 Student Transportation; Service Area Direction	\$94,619	\$62,576	\$57,445	\$71,259	-25%	14%	24%
	27100 Student Transportation; Vehicle Operation	\$86,428	\$153,342	\$142,089	\$168,282	95%	10%	18%
	27200 Student Transportation; Monitoring Services	\$2,940	\$1,278	\$2,423	\$2,100	-29%	64%	-13%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$35,094	\$72,903	\$70,953	\$100,123	185%	37%	41%
	27400 Student Transportation; Purchase of School Buses	\$71,479	\$0	\$41,000	\$78,059	9%	n/a	90%
	27500 Student Transportation; Insurance on Buses	\$11,805	\$7,180	\$10,405	\$9,497	-20%	32%	-9%
	27700 Student Transportation; Contracted Transportation Services	\$177,197	\$172,351	\$155,431	\$155,401	-12%	-10%	0%
	27900 Student Transportation; Other Student Transportation Services	\$722	\$1,098	\$1,593	\$2,329	223%	112%	46%
	31100 Food Services Operations; Service Area Direction	\$837	\$0	\$157	\$115	-86%	n/a	-27%
	31200 Food Services Operations; Food Preparation and Dispensing	\$170,867	\$218,231	\$223,023	\$232,594	36%	7%	4%
	31400 Food Services Operations; Food Purchases	\$188,419	\$170,413	\$163,843	\$254,006	35%	49%	55%
	31900 Other Food Services	\$17,988	\$70,222	\$62,830	\$18,733	4%	-73%	-70%
	33200 Community Recreation	\$27,977	\$22,069	\$15,899	\$18,129	-35%	-18%	14%
	33300 Civic Services	\$260	\$0	\$0	\$0	-100%	n/a	n/a

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	33400 Athletic Coaches	\$89,482	\$144,409	\$140,004	\$156,092	74%	8%	11%
	33990 Other Community Services; Other	\$0	\$6,108	\$17,332	\$4,810	n/a	-21%	-72%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$2,654	\$176,085	\$73,382	\$288,541	> 500%	64%	293%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$16,712	\$9,361	\$1,055	\$995	-94%	-89%	-6%
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$0	\$0	\$0	\$5,000	n/a	n/a	n/a
<b>Overhead and Operational Total</b>		<b>\$1,717,684</b>	<b>\$2,530,288</b>	<b>\$2,363,542</b>	<b>\$2,885,719</b>	<b>68%</b>	<b>14%</b>	<b>22%</b>
<b>Nonoperational</b>								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$125,020	\$0	\$0	\$0	-100%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$1,488	\$36,711	\$16,577	\$9,550	> 500%	-74%	-42%
	43000 Facilities Acquisition and Construction; Professional Services	\$10,178	\$3,987	\$29,809	\$24,025	136%	> 500%	-19%
	45100 Building Acquisition, Construction and Improvements	\$0	\$56,184	\$472,107	\$400,949	n/a	> 500%	-15%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$35,539	\$19,031	\$39,301	n/a	11%	107%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$29,321	\$228	\$63,811	\$2,100	-93%	> 500%	-97%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$37,886	\$73,947	\$24,062	\$16,158	-57%	-78%	-33%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$10,162	\$30,000	\$30,743	\$0	-100%	-100%	-100%
	51100 Debt Services; Principal on Debt; Bonds	\$155,000	\$0	\$0	\$20,000	-87%	n/a	n/a
	51400 Debt Services; Principal on Debt; School Bus Loans	\$71,306	\$0	\$0	\$0	-100%	n/a	n/a
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$42,922	\$40,000	\$30,057	n/a	-30%	-25%
	52100 Debt Services; Interest on Debt; Bonds	\$21,730	\$0	\$0	\$27,713	28%	n/a	n/a
	52400 Debt Services; Interest on Debt; School Bus Loans	\$7,426	\$0	\$0	\$0	-100%	n/a	n/a
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$58,729	\$57,377	\$28,119	n/a	-52%	-51%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$940,817	\$2,299,872	\$2,302,000	\$1,863,329	98%	-19%	-19%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$435,671	n/a	n/a	n/a
	54200 2007 Account Code - Common School Fund	\$67,617	\$31,562	\$42,200	\$15,188	-78%	-52%	-64%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$22,500	n/a	n/a	n/a
	54250 Common School Fund; Interest	\$0	\$0	\$0	\$282	n/a	n/a	n/a
<b>Nonoperational Total</b>		<b>\$1,477,952</b>	<b>\$2,669,680</b>	<b>\$3,097,716</b>	<b>\$2,934,942</b>	<b>99%</b>	<b>10%</b>	<b>-5%</b>
<b>prorated</b>								
	26491 2007 Account Code - PERF	\$42,920	\$24,519	\$29,568	\$31,532	-27%	29%	7%
	26492 2007 Account Code - Social Security	\$394,011	\$470,081	\$435,912	\$214,634	-46%	-54%	-51%
	26493 2007 Account Code - Workmen's Compensation	\$17,724	\$45,227	\$15,332	\$23,192	31%	-49%	51%
	26494 2007 Account Code - Group Insurance	\$525,586	\$617,824	\$612,027	\$377,200	-28%	-39%	-38%
	26496 2007 Account Code - Unemployment Compensation	\$0	\$357	\$3,825	\$0	n/a	-100%	-100%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$169,978	\$145,472	\$41,856	n/a	-75%	-71%
<b>prorated Total</b>		<b>\$980,242</b>	<b>\$1,327,986</b>	<b>\$1,242,135</b>	<b>\$688,414</b>	<b>-30%</b>	<b>-48%</b>	<b>-45%</b>

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$5,655,993	\$6,459,675	\$5,942,790	\$6,091,666	8%	-6%	3%	60.6%	51.3%	48.0%	47.1%
Student Instructional Support	\$361,168	\$745,841	\$797,253	\$925,237	156%	24%	16%	3.9%	5.9%	6.4%	7.2%
Overhead and Operational	\$1,840,989	\$2,727,678	\$2,531,206	\$2,983,465	62%	9%	18%	19.7%	21.6%	20.5%	23.1%
Nonoperational	\$1,477,952	\$2,669,680	\$3,097,716	\$2,934,942	99%	10%	-5%	15.8%	21.2%	25.0%	22.7%
<b>Grand Total</b>	<b>\$9,336,101</b>	<b>\$12,602,874</b>	<b>\$12,368,965</b>	<b>\$12,935,310</b>	<b>39%</b>	<b>3%</b>	<b>5%</b>				

	FY1998	FY2006	FY2007	FY2008
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	<b>64.5%</b>	<b>57.2%</b>	<b>54.5%</b>	<b>54.2%</b>